



Monthly Cigarette Report | L-920

Revised 11/1/21

File online at MyDORWAY.dor.sc.gov

Taxpayers are required to file their Monthly Cigarette Report electronically. File on MyDORWAY.dor.sc.gov, our secure online tax portal.

Create a MyDORWAY account or login to get started. If you do not file electronically, you will receive a penalty. This electronic mandate went into effect beginning with the December 2021 filing period.

This document provides general information about the Monthly Cigarette Report.

WHO NEEDS TO FILE

- South Carolina licensed distributors who first receive untaxed cigarettes for sale or distribution in South Carolina.

WHEN TO FILE

- **Due date:** The Monthly Cigarette Report is due by the 20th day of the month following each filing period. (For example, your report for the December filing period is due by January 20.)
- You must file your Monthly Cigarette Report even if you have no tax liability for the month.

WHAT YOU WILL NEED WHEN YOU FILE

You will need the following information for the filing period:

- Your File Number, Federal Employer ID Number (FEIN), and South Carolina ID (SID)
- Sales and purchases of all cigarette brands for the month, including corresponding invoices
- Reporting of non-participating manufacturer's cigarettes for the month

DEFINITIONS

- **Cigarette Tax Stamp:** This tax applies to all cigarettes made of tobacco or any tobacco substitute. Effective January 1, 2019, Cigarette Tax Stamps only apply to cigarettes that meet BOTH of the following requirements:
 1. The product meets South Carolina's definition of a cigarette. See SC Code Sections 12-21-620 and 12-21-625, available at dor.sc.gov/policy for the state's definition of a cigarette.
 2. The product is listed on the South Carolina Attorney General's Tobacco Directory. See SC Code Section 12-21-735(G), available at dor.sc.gov/policy for more information13-Tobacco products that meet the statutory definition of a cigarette but are **not** listed on the Attorney General's Tobacco Directory are **illegal** to stamp or sell in South Carolina.

TAX RATES

- \$0.0285 per cigarette.
 - For example, the tax on a pack of 20 cigarettes is \$0.57 (20 x 0.0285 = 0.57).

QUESTIONS? WE'RE HERE TO HELP

- TobaccoTax@dor.sc.gov
- 803-896-1970
- Find tutorials and instructions for using MyDORWAY at dor.sc.gov/MyDORWAY.

Learn more about Tobacco Taxes at dor.sc.gov/tax/tobacco.